

**UNITED STATES DISTRICT COURT**

EASTERN DISTRICT OF CALIFORNIA

STEPHEN A. SMITH,

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,

Defendants.

Case No. 1:22-cv-01032-SAB

ORDER RE: REQUEST TO FILE  
DOCUMENTS UNDER SEAL AND  
REQUEST TO MODIFY ORDER

(ECF Nos. 11, 12, 14)

Plaintiff Stephen Smith, as Special Administrator on behalf of the estates of decedents Sharleen and Robert Robson (“Plaintiff”), initiated this tax refund action on August 16, 2022. (ECF No. 1.) On August 17, 2022, Plaintiff filed a notice of request to seal “Exhibit C” (specifically, bates-stamped as pages 6–47) to the complaint, which is an “As Amended 2015 Form 1040” U.S. tax return previously filed by Plaintiff on behalf of the Robsons. (ECF No. 11.) Concurrently with the notice of request to seal, Plaintiff submitted a copy of the request to seal, an unredacted copy of the “As Amended 2015 Form 1040” attached as Exhibit C to the complaint, and a supporting declaration. Confusingly, in addition to submitting an unredacted

1 copy of the “Exhibit C” document with his request, Plaintiff also attached a copy of the same “As  
2 Amended 2015 Form 1040” document as “Exhibit A” to his declaration in support of the request  
3 to seal.<sup>1</sup> An independent review of all documents by the Court confirms that Exhibit C to the  
4 complaint is identical to “Exhibit A” to Plaintiff’s supporting declaration. On August 19, 2022,  
5 the Court granted Plaintiff’s request to seal, and ordered the “As Amended 2015 Form 1040”  
6 document attached as “Exhibit C” to the complaint be filed under seal. (ECF No. 12.) However,  
7 determining that the request to seal itself, and the supporting declaration did not otherwise contain  
8 any confidential information that required sealing, the Court ordered Plaintiff to file on the record  
9 the previously submitted request to seal, and supporting declaration. (Id.)

10 It perhaps seemed too apparent to the Court to require further specification that the very  
11 order granting Plaintiff’s request to seal would not require the public filing of that same  
12 document, even if it was unnecessarily appended as a duplicate exhibit to the non-confidential  
13 documents submitted to the Court. Nonetheless, on August 23, 2022, Plaintiff filed a second  
14 notice of request to file documents under seal/request to modify order. (ECF No. 14.) The  
15 second request seeks to file under seal the “Exhibit A” (specifically, bates-stamped as pages 2–  
16 43) to Plaintiff’s declaration that was previously submitted in support of the first request to seal.  
17 Additionally, Plaintiff acknowledges the Court’s finding that the first request to seal and  
18 declaration (main document) do not themselves contain confidential information, and his second  
19 request to seal does not seek file these documents under seal with “Exhibit A.” Concurrently with  
20 the notice of request to seal that was filed (ECF No. 14), Plaintiff submitted a copy of the request  
21 to seal, a proposed order, and an unredacted copy of “Exhibit A.” “Exhibit C” has been filed  
22 under seal, pursuant to the Court’s order. (ECF No. 13.)

23 For the reasons set forth above—namely, “Exhibit A” is a duplicate of “Exhibit C”— and  
24 for the same reasons set forth in the Court’s August 19, 2022 order (ECF No. 12), the Court shall  
25 grant Plaintiff’s instant request. However, Plaintiff is still required to file a copy of the original  
26 request to seal and the body of his declaration (absent Exhibit A). In addition, Plaintiff shall be

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28 <sup>1</sup> For example, Plaintiff could simply have incorporated by reference in his supporting declaration the unredacted  
copy of Exhibit C to the complaint that was concurrently submitted with his request to seal.

1 required to file the instant second request to seal, as it also contains no confidential information.

2 Accordingly, IT IS HEREBY ORDERED THAT:

- 3 1. Plaintiff's second request to seal (ECF No. 14) is GRANTED;
- 4 2. "Exhibit A" to Plaintiff's declaration in support of his original request to seal  
5 (bates-stamped as pages 2–43 and submitted with ECF No. 12) shall be FILED  
6 UNDER SEAL and shall REMAIN UNDER SEAL until further order of the  
7 Court;
- 8 3. Plaintiff shall email "Exhibit A" to ApprovedSealed@caed.uscourts.gov for filing  
9 under seal in compliance with Local Rule 141 **within three (3) days** of the date of  
10 entry of this order;
- 11 4. Plaintiff shall file his second request to seal documents/request to modify order, as  
12 it is not entitled to be filed under seal; and
- 13 5. The Court's August 19, 2022 order (ECF No. 12) shall be modified to read as  
14 follows:
  - 15 a) Plaintiff's request to seal "Exhibit C" to the complaint (ECF No. 11) is  
16 GRANTED;
  - 17 b) Plaintiff's "Exhibit C" to the complaint (bates-stamped as pages 6–47)  
18 shall be FILED UNDER SEAL and shall REMAIN UNDER SEAL under  
19 further order of the Court;
  - 20 c) Plaintiff shall e-mail "Exhibit C" to ApprovedSealed@caed.uscourts.gov  
21 for filing under seal in compliance with Local Rule 141 **within three (3)**  
22 **days** of the date of entry of this order; and
  - 23 d) Plaintiff shall file his first request to seal documents and supporting  
24 declaration (without "Exhibit A," which shall be filed under seal pursuant  
25 to the Court's order), as they are not entitled to be filed under seal.

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1           6.       Should Plaintiff believe any portion of the documents he has been ordered to file  
2                   on the record must also be redacted or filed under seal, he shall file a separate  
3                   request to redact or seal, specifically identifying and addressing the portions of  
4                   each document that remain at issue.

5           IT IS SO ORDERED.

6           Dated: August 25, 2022

  
UNITED STATES MAGISTRATE JUDGE